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LETTER 61-131-L

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ARIZONA ATTORNEY GENERAL

September 18, 1961

Honorable Robert Hutto
House of Representatives
State of Arizona
Twenty-fifth Legislature
2905 W. Garfield Street
Phoenix 9, Arizona

Dear Mr. Hutto:

In your letter dated August 31, 1961, you pose the following question:

Can the Legislature by law, rather than by proposed amendment to the Constitution of the State of Arizona, provide that the owner of property on which a fall-out shelter and/or bomb shelter is constructed, be exempt from having to pay any real estate tax on such improvement to his property?

Article IX, Section 2 of the Arizona Constitution sets forth those properties which shall be exempt from taxation. A.R.S. §42-271 sets forth more specifically these same exemptions.

Our Supreme Court in the case of State of Arizona v. Yuma Irr. Dist., 55 Ariz. 178, 99 P.2d 704, held that the legislature has the power to exempt from taxation only that property which falls within one of the classes specifically named in the Constitution.

Since Art. IX, Sec. 2 of our Constitution does not mention any type of property under which a fall-out shelter or bomb shelter could be categorized, it is the opinion of this office that the legislature may not exempt such property from a real estate property tax.

If we may be of further service, please feel free to call upon us.

Very truly yours,

ROBERT W. PICKRELL
Attorney General

JOHN A. MURPHY, JR.
Assistant Attorney General

JAMJr:c

JOHN A. MURPHY, JR.
I Concur
FRANK SACARINO
FILL HAGGERTY
CLARK KENNELBY